



NASA Financial Management Manual

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FMM 9310 AGENCY REPORTS

9311-1 PURPOSE

This chapter identifies financial reports covering Agencywide activities that are prepared by NASA Headquarters in response to external requirements levied on the Agency by other Government agencies and the Congress. It also identifies internal Agencywide reports required by NASA Headquarters management. It describes the external reports in general terms, identifies the laws or regulations establishing the requirement, provides the dates on which reports are due at the receiving organization and a reference, if applicable, to the Center reporting requirement used as feeder information for the report. It should be noted that in some cases external reporting requirements are met via reports supplied directly by the Centers; these are covered in subsequent chapters of the manual. A summary of the internal Agencywide reports reflecting the initial recipient of the data, the ultimate recipient, the date due to the ultimate recipient and a reference, if applicable, to the Center reporting requirement used as feeder information for the report is also provided.

Various regulatory civilian payroll reports are required by the Office of Personnel Management, the Treasury Department, other Federal, state and local regulatory agencies and health benefit carriers. Generally, these reports will be prepared and submitted by the Consolidated Payroll Office (CPO). Each Center shall cooperate fully with the CPO in providing information it needs for these reports in a timely and accurate manner.

EXTERNAL REPORTS

9311-2 QUARTERLY REPORTS

- a. **INTERNATIONAL TRANSACTIONS OF THE FEDERAL GOVERNMENT, SF13.** This is a report of payments and receipts affecting the international balance of payments during the quarter. The requirement for the report is Department of Commerce Directive No. 19. The report is prepared by NASA Headquarters, Code BFB, from central office accounts and by consolidating SF 13's received from NASA Centers. An original and one copy of the report is due at the Department of Commerce not later than 45 days after the close of the quarter. Detailed Center reporting instructions are in FMM 9383.
- b. **REPORT ON CONTRACTUAL RESEARCH AND DEVELOPMENT SERVICES FROM THE PRIVATE SECTOR.** A Department of Commerce memorandum, dated April 20, 1984, requested NASA to submit a quarterly report reflecting the costs and disbursements for the purchase of contractual research and development services from the private sector. The data reported reflects direct and reimbursable program activities under the R&D, SFCDC, HSF, SAT and MS appropriations. The amounts reported are in thousands of dollars. The report is prepared in memorandum form by NASA Headquarters, Code BFB, from the FACS system.



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- c. REPORT ON BUDGET EXECUTION, SF 133.** This is a report on the status of appropriations in terms of available obligational authority, actual obligations, and outlays through the end of the reporting period. The R&D, RPM, SFCDC, HSF, MS, SAT, CoF, Trust Funds and OIG appropriations are reported individually by appropriation symbol. The requirement for this report is set forth in Office of Management and Budget (OMB) Circular No. A-34, as revised. The report is prepared from the central office and Center general ledger accounts by NASA Headquarters, Code BFB. The report is due in the OMB quarterly via Treasury's GOALS system on assigned dates and monthly reporting to Code BFB.

9311-3 ANNUAL REPORTS

- a. STATEMENT OF UNEXPENDED BALANCES OF APPROPRIATIONS AND FUNDS, TREASURY FORM TFS 2108.** This report shows the status of appropriation trust fund accounts as of the end of the fiscal year. A partially completed TFS 2108 is received from the Department of the Treasury with pre-closing unexpended balances extracted from Department of the Treasury records. Columns are provided to show unobligated balances withdrawn or canceled, receivables, unpaid obligations, and unobligated balances.. The report is prepared from the General Ledger Accounts System as of the end of the fiscal year by NASA Headquarters, Code BFB. The report is due at the Department of the Treasury in accordance with a schedule of reporting dates furnished annually in a TFM bulletin. The requirement for the report is the Treasury Financial Manual, Volume 1, Part 2, Chapter 4200.
- b. SUMMARY OF COMMITMENTS AND CONTINGENCIES.** This report is submitted annually as a line item or footnote to FACTS I and the NASA Accountability Report and reflects the Agency's position at the end of the fiscal year. The report includes all Agency financial commitments and contingencies stated at the maximum limit of risk, not the expected cost. The report is prepared in accordance with Treasury Financial Manual, Volume 1, Part 2, Chapter 4100, and is due at the Department of the Treasury in accordance with Treasury's year-end schedule. The report is submitted by each Center and consolidated by NASA Headquarters, Code BFB. Detailed Center reporting instructions are in FMM 9391-10.
- c. REPORT OF ESTIMATED FOREIGN CURRENCY COLLECTIONS AND EXPENDITURES.** NASA is required by the Department of the Treasury (see 1 TFM 2-3200) to submit an annual report of estimated overseas collections and expenditures for the current fiscal year and the preceding fiscal year. The amounts reported are computed at the Treasury reporting rate of exchange in effect on the last day of the fiscal year just ended. The amounts reported are in thousands of dollars. The report is prepared and submitted by NASA Headquarters, Code BFB. An original and two copies of the report are submitted to the International Funds Branch, Financial Management Service.



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- d. REPORTS ON UNVOUCHERED EXPENDITURES.** NASA is required by OMB Circular A-34, to submit annually a list of unvouchered expenditures that are subject to audit by the Comptroller General. The report contains a listing of all NASA accounts that contain unvouchered expenditures. The report is prepared and submitted by NASA Headquarters, Code BFB. NASA Centers are not required to provide input to this report. The report is due at OMB no later than November 1 of each year.
- e. REPORT ON RECEIVABLES DUE FROM THE PUBLIC.** This report is required by the supplement to Volume I of the Asset Management Manual entitled, "Managing Federal Receivables.". Each NASA Center is required to submit a consolidated Report on Receivables Due From the Public (see FMM 9343-3A) annually, covering all fund sources, as of September 30, each year. The report will be in whole dollars. As part of this requirement, Centers are required to submit a Summary Accounts Receivable Worksheet showing the total non-Government amount for each IIXX general ledger account (see FMM 9343-3B). In addition, Accounts Receivable Worksheets summarizing non-Government accounts receivable by general ledger account and listing individual receivables which are more than 60 days delinquent are required. Centers are required to estimate and report uncollectible accounts receivable. NASA Headquarters, Code BFB, will consolidate the data and submit the report to the Department of the Treasury. FMM Appendix 9391-1A will prescribe the date when the report and related worksheets are due in NASA Headquarters, Code BFB. Detailed Center reporting instructions are in FMM 9343.

9311-4 AS REQUIRED REPORTS

REPORTS ON VIOLATIONS, 31 USC 1351. This is a report prepared for the signature of the Administrator which sets forth all pertinent facts and actions taken in the event a violation of the Antideficiency Act should occur. The requirement is contained in 31 USC 1351. The report is required to be made to the President via the Director of the OMB, and to the Congress. The report is based on information supplied to the Administrator by the NASA Center concerned, in accordance with the requirements of NPD 9050.3_ and FMM 9387.

INTERNAL REPORTS

9311-5 SUMMARY OF INTERNAL AGENCYWIDE REPORTS

This portion of the chapter provides a summary listing of the internal Agencywide reports (see FMM Appendix 9311-5A) utilized by NASA management. This summary lists the report title, the source of data, the initial recipient of the data, the ultimate recipient of the report and the date due to the ultimate recipient.



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9311-5A INTERNAL AGENCYWIDE REPORTS

<u>Report Title</u>	<u>Source of Data</u>	<u>Initial Recipient</u>	<u>Ultimate Recipient</u>	<u>Date Due Out</u>
<u>Weekly</u>				
Weekly Report of Disbursements	Center Input FMM 9344	BFB	B, BR, BF	Each Tuesday
<u>Monthly</u>				
Agencywide Coding Structure (AWCS)	FMM 9130	BFB	BF, BR, Program & Staff Offices; Centers	1st w/d
Financial Highlight Report	Center Input FMM 9322	BFB	Program & Staff Offices	2nd w/d
Preliminary Accrued Cost (PAC) Report	Center Input FMM 9323	BFB	BR, BF and Program and Staff Offices	2nd w/d
General Ledger Accounts System (GLAS)	Center Input FMM 9341	BFB	BFB	N/A
Object Class Report (FACS)	Center Input FMM 9321	BFB	Program & Staff Offices	12th w/d
Financial Status of Programs (FACS)	Center Input FMM 9321	BFB	Program & Staff Offices	12th w/d
Financial & Contractual Status (FACS)	Center Input FMM 9321	BFB	Program & Staff Offices	13th w/d
Functional Management Reports (FACS)	Center Input FMM 9321	BFB	Program & Staff Offices	13th w/d
Status of Approved Programs	See FMM 9280-101	BR	BR & BFB (FACS)	7th w/d
<u>Annually</u>				
Annual Report of Payment Activities	Center Input FMM 9385	BFZ	BFZ	N/A
Certification of Obligations	Center Input FMM 9391-11	BFB	BR	On or about 11/8
Reconciliation of Costs to Obligations	Center Input FMM 9345	BFB	BFB & BR (Annual Only)	Est. Annually
Recorded Value of Capital Property	Code JX memo dated 7-16-69	N/A	JX and annual only for JL, & BFZ	On or about 17th w/d of April; on or about 12/1



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INTERNAL AGENCYWIDE REPORTS - CONTINUED

<u>Report Title</u>	<u>Source of Data</u>	<u>Initial Recipient</u>	<u>Ultimate Recipient</u>	<u>Date Due Out</u>
<u>Annually</u>				
Supplemental Analyses Schedules	Center Input FMM 9391-9	BFB	JL, JX	On or about 12/1
Schedules of Est. Distribution of Selected Accounts (SEDSA)	Center Input FMM 9391-8	BFB	BR	On or about 10/15